

REMARKS

Claims 12-24 are pending. Claim 12 is amended and new claim 24 is added.

Claims 12-14, 22 and 23 were rejected under 35 USC §102(e) as being anticipated by *Tsoi et al.*, and claim 15 was rejected under 35 USC §103(a) as being unpatentable over *Tsoi et al.* in view of Applicant's Admitted Prior Art (AAPA). The Examiner details the teachings of *Tsoi et al.* which are considered to correspond to the claimed invention at pages 3 and 4 of the Office Action. Favorable reconsideration is earnestly solicited.

The process of *Tsoi et al.* forms an insulating layer 54 of thermal oxide and a spacer layer 56 which may be silicon oxide, a silicon nitride, combinations thereof, or the like (see column 4, lines 33-64). Although the present invention states "forming a third insulating film" the Examiner interprets this language to encompass the two insulating films required by the process of *Tsoi et al.*

Accordingly, claim 12 has been amended to specify forming a third insulating film of one material so as to cover the surface of the impurity region. The cited art fails to teach or suggest the features of amended claim 12.

New claim 24 has been added which states that the third insulating film is formed in one step. Again, the cited art fails to teach or suggest the presently claimed invention. In this regard, it is noted that the present invention reduces the number of fabrication steps, which is contrary to the teachings of *Tsoi et al.*

For at least the foregoing reasons, the claimed invention distinguishes over the cited art and defines patentable subject matter. Favorable reconsideration is earnestly solicited.

Should the Examiner deem that any further action by applicants would be desirable to place the application in condition for allowance, the Examiner is encouraged to telephone applicants' and assigned attorney.

In the event that this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. Please charge any fees for such an extension of time and any other fees which may be due with respect to this paper, to Deposit Account No. 50-2866.

Respectfully submitted,

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